

HOUSE No. 2387

By Mr. Casey of Winchester, petition of Paul C. Casey relative to withholding obligations of household employers. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO HOUSEHOLD EMPLOYER WITHHOLDING OBLIGATIONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 10 of chapter 62C of the General Laws, as appearing in
2 the 2002 Official Edition, is hereby amended by adding the
3 following paragraph:—
4 Taxes withheld by household employers from payments to
5 household employees may be paid over to the commissioner annu-
6 ally with household employer's personal income tax return filed
7 pursuant to chapter 62. The commissioner shall establish such reg-
8 ulations and prepare such forms and schedules as are necessary to
9 effectuate the provisions of this paragraph. For purposes of this
10 paragraph, the following words shall have the following mean-
11 ings: "household employer," a person who pays someone to per-
12 form household work as an employee; "household work," work
13 done in or around the employer's home by baby-sitters, nannies,
14 health aides, private nurses, maids, caretakers, yard workers and
15 similar domestic workers; "household employee," a person who
16 performs household work under the control and at the direction of
17 the employer on a full-time or part-time basis.